

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 04th December, 2023

No. 458

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 02/2023-Rate/GST/SIKKIM

Date:- 28th February, 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department, No.13/2017-State Tax (Rate), dated the 28th June, 2017, namely: -

In the said notification, in the Explanation, in clause (h), for the words "and State Legislatures" the words, "State Legislatures, Courts and Tribunals" shall be substituted.

2. This notification shall come into force with effect from the 01st March, 2023.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

